No. L. 12370—MI. 82-51-16, dated Bangalore, 6th February 1952.

In exercise of the powers conferred by Section 46 (1) (*h*) read with Section 61 (*h*) (XI) of the Mysore Town Municipalities Act, 1951, (Mysore Act XXII of 1951), His Highness the Maharaja of Mysore is pleased to make the following *Model Rules* for the levy and collection of a tax on arts, professions, trades and callings and on offices and appointments in the Town Municipalities in the State :—

RULES.

1. Every person who, within the Municipal limits, exercises a profession, art or calling or holds an office or appointment—public or private—or is employed in or engages himself in any capacity in or exercises any profession or trade or calling, and every person falling under any of the denominations shown in schedule I appended to these Rules shall pay the tax at the rate specified in the said schedule as payable by persons of the class in which such person will be placed.

2. The tax shall be payable in advance in two equal half yearly instalments in April and October every year (or in one lumpsum if the assessee so desires).

3. No person shall be liable to be taxed under these Rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than sixty days in the aggregate within the Town.

4. When a person exercises more than one profession or art or engages in more than one trade or calling whether under the same name or under different names, or holds more than one office or appointment, the tax shall be calculated on his aggregate income from all such sources.

5. On or before 1st April and 1st October every year, an assessment list in the form specified in Schedule II shall be prepared. The list will be subject to revision half yearly or yearly as may be decided by the Municipal Council.

6. Any person who has paid the tax for the whole half-year or year and who ceases during such period to be

liable to assessment, shall be entitled to a refund of not less than half the assessment :

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession, art, trade, or calling or office or appointment has been given to the President, Municipal Council and no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

SCHEDULE I. (*See Rule* 1.)

Rates of tax on arts, professions, trades and callings.

CLASS I.

Every person holding any office or appointment public or private or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards :—
Yearly Rs. 50.—

(i) Carrying on business as a company ;

(ii) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers, and commission agents ;

(iii) Bankers, money lenders, money changers, and pawn brokers ;

(iv) Editors and proprietors of newspapers ;

(v) Brokers and dealers in securities, shares or bills of exchange ;

(vi) Practising barristers, advocates, High Court Vakils, solicitors, attorneys, pleaders and Law Agents ;

(vii) Practising medical practitioners of all kinds including hakims and vaidyas ;

(viii) Dentists and Veterinary Surgeons ;

(ix) Owners and farmers of markets and toll farmers ;

(x) Architects and Civil Engineers ;

(xi) Keepers of hotels, lodging houses or boarding houses ;

(xii) Builders and surveyors;

(xiii) Owners of mills, warehouses, printing presses, oil presses, cotton presses and other presses, and factories of all kinds;

(xiv) Professional artists, photographers, actors, owners or managers of circuses of theatrical companies, musicians and dancers;

(xv) Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages;

(xvi) Artizans.

CLASS II.

Every person described in Class I above, whose pay or salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or upwards. Rs. 25.

CLASS III.

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards. Rs. 12.

CLASS IV.

Every person described in class I, whose pay or salary amounts or whose income is estimated to amount to two hundred rupees a month or upwards. Rs. 8.

CLASS V.

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to one hundred rupees a month or upwards. Rs. 4.

CLASS VI.

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to fifty rupees a month or upwards. Rs. 2.

CLASS VII.

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to thirty rupees a month or upwards. Re. 1.

Note.—The foregoing classification is subject to the following provisos, namely :—

Proviso 1.—No owner of a cotton press shall be placed in any class below class II.

Proviso 2.—No wholesale trader, banker, barrister, advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill-owner or factory owner shall be placed in any class below Class III.

Proviso 3.—No abkari renter (other than a mere liquor shop-keeper) Editor, or proprietor of a newspaper, broker or other dealer in securities, shares or bills of exchange and no pleader, medical practitioner (other than a hakim or vaidya, dentist or veterinary surgeon) shall be placed in any class below Class IV.

Proviso 4.—No boatowner, auctioneer, money lender, owner or farmer of a market, toll farmers, keeper of a hotel lodging house or boarding house and no builder, surveyor or owner of a warehouse or press (other than a cotton press or oil press) shall be placed in any class below Class V.

SCHEDULE II.

Profession Tax Assessment.

(RULE 5.)

..... Town Municipality.

Division No.....

No.	Name of party	Assessment in previous year		Occupation Address	Monthly or annual income or other basis of assessment	Proposed assessment		
		No.	Amount Rs.			Class	Amount Rs.	Number

By Order of His Highness the Maharaja,